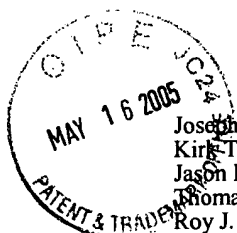


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May 12, 2005

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22323-1450

SUBJECT: Applicant: Michael P. Burke
Serial No: 10/826,717
Filed: April 16, 2004
For: CONCRETE SAW SKID PLATE SHIELDING METHODS,
DEVICES AND SYSTEMS
Examiner: Rachuba, M.T.
Group: 3723
Docket No: NED-101J

Dear Sir:

Enclosed is a RESPONSE in reply to the Office Action mailed March 31, 2005 in the subject patent application, including a replacement Power of Attorney. Also enclosed are copies of a Power of Attorney and Correspondence Address Indication Form and a Revocation of Power of Attorney with New Power of Attorney and Address Change of Correspondence Address filed on even date herewith.

If for any reason this RESPONSE is found to be INCOMPLETE, or if at any time it appears that a TELEPHONE CONFERENCE with counsel would help advance prosecution, please telephone the undersigned or his associates, collect in Waltham, Massachusetts at (781) 890-5678.

If any payment during prosecution is found to be incorrect, please charge any deficiency or credit any overpayment to my Deposit Account No. 09-0002. A copy of this letter is enclosed for use by the Finance Branch in the event that it is necessary to make any charge or credit to my deposit account.

In addition, pursuant to Rule 1.136(a)(3), the Office is hereby authorized to treat any future reply requiring an extension of time as incorporating a request therefor. Also, any request or Petition for an Extension of Time notwithstanding an inadvertent reference in the Petition to a shorter period of time is to be treated as requesting the appropriate length of time.

Kindly acknowledge receipt of the foregoing by returning the enclosed self-addressed postcard.

Sincerely

Jason D. Shanske
Reg. No. 43,915

JDS/mgt
Enclosures

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the U.S. Postal Service as first class mail in an envelope addressed to Mail Stop Amendment, Commissioner of Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on May 12, 2005.

Marianne G. Tarczal